IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 21875 of 2006(D)

PETITIONER:

M/S. K.R. BAKES,
NEAR K.S.R.T.C. BUS STAND, PALAKKAD,
REPRESENTED BY A. BALAN, DIRECTOR.

BY ADV. DR.K.B.MOHAMEDKUTTY (SR)
SRI.K.M.FIROZ

RESPONDENTS:
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1. THE INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, PALAKKAD.

2. THE ADDITIONAL SALES TAX OFFICER,
FIRST CIRCLE, COMMERCIAL TAXES, PALAKKAD.

3. THE STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT
SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.21875/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF NOTICE NO.IB(B)/136 DATED 27.7.06 FOR THE YEAR 2003-04 ISSUED BY THE FIRST RESPONDENT.

EXHIBIT P2; TRUE COPY OF NOITCE NO.IB(B)/136 DATED 27.7.06 FOR THE YEAR 2004-05 ISSUED BY THE FIRST RESPONDENT.

EXHIBIT P3: TRUE COPY OF NOTICE NO.IB(B)/136 DATED 27.7.06 FOR THE YEAR 2005-06 ISSUED BY THE FIRST RESP0NDENT.

EXHIBIT P4: TRUE OCPY OF SRO 451/98 DATED 3.6.98.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 21875 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp